

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 640 Section 640.125 Incorporation of Service Occupation Tax Regulations by Reference</b>
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**TITLE 86: REVENUE**

**PART 640  
COUNTY WATER COMMISSION SERVICE OCCUPATION TAX**

**Section 640.125 Incorporation of Service Occupation Tax Regulations by Reference**

To avoid needless repetition, the substance and provisions of all Service Occupation Tax Regulations (86 Ill. Adm. Code 140), (whether characterized as Regulations, Articles, Subparts, Sections, or by some other designation), which are now in effect or which may hereafter be amended or promulgated, except Subpart A as it pertains to rate and Subpart N as it pertains to the use of a credit memorandum to discharge State or Municipal Tax liability, are incorporated herein by reference and made a part hereof.